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Financing and liquidation of the United Nations Transitional Authority in Cambodia

Losses of United Nations property of peacekeeping operations

Report of the Secretary-General

Summary

The Advisory Committee on Administrative and Budgetary Questions, in paragraph 19 of its report on the financing and liquidation of the United Nations Transitional Authority in Cambodia (A/49/714 and Corr.1 and 2 and Add.1), requested the Secretary-General to include in his report to the General Assembly on all aspects of the administration and management of UNTAC information on losses, through any means, of assets of peacekeeping operations which had occurred in the past three years. In paragraph 2 of his subsequent report to the General Assembly (A/51/777), the Secretary-General advised that it was his intention to submit a separate report on the issue and on related measures taken by the Secretariat.

The present report deals with United Nations property losses of non-expendable items valued at $1,500 or more per unit at the time of purchase/acquisition and of special items that are considered to be of an attractive nature and have a minimum value of $500 or more. The report contains information on the causes for loss of property and on the measures that have been implemented to prevent such losses in peacekeeping operations. It covers the three-year period from 1 January 1993 through 31 December 1995.

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Contents

		Paragraphs	*Page*
I.	Introduction	1–2	3
II.	Definition of terms and methodology	3–7	3
III.	United Nations property lost during the reporting period	8–12	4
IV.	Causes of losses	13–14	6
V.	Measures instituted to limit losses	15–30	7
	A. Personnel	15–17	7
	B. Material security measures	18–23	7
	C. Administrative measures	24–30	9
VI.	Action to be taken by the General Assembly at its fifty-third session	31	10

Annexes

I.	Summary of losses of United Nations property in peacekeeping operations due to all means for the three-year period from 1 January 1993 to 31 December 1995, including UNTAC	11
II.	Summary of losses of United Nations property in peacekeeping operations due to theft for the three-year period from 1 January 1993 to 31 December 1995, including UNTAC	15
III.	Summary of losses of United Nations property in peacekeeping operations by year for the three-year period from 1 January 1993 to 31 December 1995, excluding UNTAC	17
IV.	Summary of losses of United Nations property in the United Nations Transitional Authority in Cambodia	21

I. Introduction

1. In considering the report of the Secretary-General on the financing and liquidation of the United Nations Transitional Authority in Cambodia (UNTAC) (A/49/714 and Corr.1 and 2 and Add.1), the Advisory Committee on Administrative and Budgetary Questions, in paragraph 19 of its report (A/49/867), expressed the view that there was a need for full disclosure of property lost due to theft. In this connection, the Advisory Committee requested the Secretary-General to include information on losses, through any means, of assets of peacekeeping operations which had occurred in the past three years in his report to the General Assembly on all aspects of the administration and management of UNTAC.

2. In paragraph 2 of his subsequent report to the General Assembly on the comprehensive evaluation of all aspects of the administration and management of UNTAC (A/51/777), the Secretary-General advised that it was his intention to submit a separate report on the issue and on related measures taken by the Secretariat. The present report is submitted accordingly.

II. Definition of terms and methodology

3. For the purposes of the present report, the term "United Nations property losses" is defined as losses of: non-expendable items valued at $1,500 or more per unit at the time of purchase or acquisition, and special items that are considered to be of an attractive nature and have a minimum value of $500 or more, including such items as televisions, video equipment and cameras. The report does not include information concerning property that has been written off or disposed of due to normal wear and tear, including obsolescence, or because of lack of further economical use or serviceability.[1] Losses due to natural disasters[2] are also not covered.

4. United Nations property is categorized in the present report in accordance with the database maintained by the Department of Peacekeeping Operations, Field Administration and Logistics Division (DPKO/FALD). As requested by the Advisory Committee, the report covers a period of three years, from 1 January 1993 to 31 December 1995. However, the summary of losses of all United Nations property in peacekeeping operations, by year, as shown in annex III, excludes information on UNTAC since the data are available only on a consolidated basis and cannot be divided into annual figures. The summary of losses in respect of UNTAC is presented in annex IV.

5. The data contained in the present report have been compiled from documentation presented to the Property Survey Boards established for each mission and therefore represents property that has been written off the records of the Organization. The various causes of loss are defined as follows:

(a) Losses due to *accidents* are deemed to be all accident cases, including mine accidents;

(b) Losses due to *acts of war or hostilities* are those which occurred as a result of the existence of actual war conditions in the area of operations; armed action by local military forces or militia; and any other type of hostilities, including hijacking and other acts of banditry;

(c) Losses due to *negligence* involve those cases directly attributable to gross carelessness of mission personnel, particularly where the responsible party or parties were identified and/or where assessments were imposed against the responsible party;

(d) Losses categorized as *unaccounted for* concern those assets which could not be located or for which no cause of loss could be determined. It should be noted, however, that inability to locate a particular item may be only a temporary situation. For example, some items previously unaccounted for by the United Nations Protection Force (UNPROFOR)/United Nations Peace Forces (UNPF) are now being identified by UNTAES in the context of its own liquidation exercise.

6. Statistical information on losses is contained in annexes I-IV to the present report. Annex I contains a summary of losses of United Nations property, by cause of loss, specifying quantity, inventory value and residual value. Annex II shows the summary of losses due to theft, by asset category, specifying quantity, inventory and residual values. Annex III is a year-by-year summary of losses, by asset category, for all peacekeeping operations, excluding UNTAC, information on which is shown separately, in annex IV.

7. The term "inventory value" represents the actual cost of purchase/acquisition for newly acquired assets. The value of assets held by a mission will depreciate over the period of their usage, resulting in a residual value which is calculated on the basis of United Nations depreciation scales, generally based on a reduction in value by a specific percentage per year. Different groups of assets, such as communications equipment, vehicles, electronic-data processing equipment etcetera, depreciate at different rates based on the average useful life of the item. The scale of depreciation applied to UNTAC assets, which was reported to the General Assembly in document A/49/714/Add.1, was also applied in all other missions during the period under review. These scales have been updated and amended as necessary for application in more recent missions, however.

III. United Nations property lost during the reporting period

8. As indicated in paragraph 3 above, for the purpose of the present report, the term "United Nations property losses" is defined as losses of: non-expendable items valued at $1,500 or more per unit at the time of purchase or acquisition, and special items that are considered to be of an attractive nature with a minimum value of $500 or more.

9. As indicated in paragraph 5 above, the data contained in the present report have been compiled from documentation presented to the Property Survey Boards established for each mission. The case files include all property lost in a single incident. However, in many instances, while the case file on a property includes ancillary items of low value, a breakdown of these items and of their inventory and residual values is not included. For instance, the value of prefabricated accommodation units lost includes items and accessories of low value contained inside the unit. The value of generators in certain cases includes not only the generators themselves but also various accessories and spare parts.

10. Table 1 summarizes total losses by cause.

11. Table 2 provides a breakdown of losses, categorized by type of property, due to all means.

Table 1
Total losses by cause of loss
(United States dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Year	*Accidents*	*Negligence*	*Acts of war hostilities*	*Theft*	*Unaccounted for*	*Total inventory value of losses (Total (1)-(5))*	*Residual value*	*Number of items lost*
1993	1 195 443	56 043	508 258	2 522 684	688 537	4 970 965	2 586 986	2 328
1994	5 121 152	148 756	2 204 380	4 927 528	141 021	12 542 837	8 138 557	4 795
1995	2 456 796	323 770	727 945	7 071 506	870 466	11 450 483	7 350 311	5 007
UNTAC	—	—	—	8 012 000	990 335	9 002 335	5 911 247	4 207
Total	**8 773 391**	**528 569**	**3 440 583**	**22 533 718**	**2 690 359**	**37 966 620**	**23 987 101**	**16 337**

Note Figures for UNTAC relate to the entire period of the operation, including those reported to the General Assembly (A/49/714/Add 1)

Table 2
Total losses, by category of property

Category	*Number of items lost*	*Inventory value (US dollars)*	*(Percentage of total inventory value)*	*Residual value (US dollars)*
Vehicles	1 898	25 760 714	67 85	15 842 789
Infrastructure, prefabricated hard- and soft-wall accommodations, container units, and accommodation equipment and accessories	7 177	2 122 947	5 59	1 192 867
Data-processing equipment	882	2 102 833	5 54	1 245 443
VHF/UHF/HF and satellite equipment	1 627	2 033 058	5.36	1 364 978
Telephone, fax, miscellaneous communications equipment and public information equipment	1 578	2 005 002	5.28	1 553 093
Radio station and test/workshop equipment	561	1 565 765	4.12	1 441 563
Generators	1 787	857 826	2 26	508 696
Other equipment[a]	827	1 518 475	4 00	837 672
Total	**16 337**	**37 966 620[b]**	**100.00**	**23 987 101**

[a] Including office equipment and furniture, observation equipment, petrol tank and metering equipment, water purification equipment, refrigeration equipment, mine-clearing equipment, air conditioners etc.

[b] Total value includes both high-value and low-value items – for example, prefabricated containers and related accessories, and generators and generator accessories and spare parts.

12. Losses due to theft correspond to 8,566 items with a total inventory value of $22,533,718, constituting 59.4 per cent of the overall losses by all means. A summary of total losses due to theft is provided in table 3 below.

Table 3
Losses due to theft

Category	*Number of items lost*	*Inventory value (US dollars)*	*(Percentage of total inventory value)*	*Residual value (US dollars)*
Vehicles	1 157	15 373 562	68.22	9 622 603
Infrastructure, prefabricated hard- and soft-wall accommodations, container units, and accommodation equipment and accessories	1 777	1 097 760	4.87	639 988
Data-processing equipment	710	1 747 806	7.76	921 699
VHF/UHF/HF and satellite equipment	1 171	943 052	4.19	677 410
Telephone, fax, miscellaneous communications equipment and public information equipment	1 441	1 761 577	7.82	1 360 141
Radio station and test/workshop equipment	459	667 423	2.96	595 529
Generators	1 675	616 967	2.74	471 530
Other equipment[a]	176	325 571	1.44	215 642
Total	**8 566**	**22 533 718**[b]	**100.00**	**14 504 542**

[a] Including office equipment and furniture, observation equipment, petrol tank and metering equipment, water purification equipment, refrigeration equipment, mine-clearing equipment, air conditioners etc.

[b] Total value includes both high-value and low-value items – for example, prefabricated containers and related accessories, and generators and generator accessories and spare parts.

IV. Causes of losses

13. Regardless of measures put in place to protect mission assets, peacekeeping missions are generally operating in an environment where law and order are not adequately maintained, if at all. Weapons are often easily available, even to the civilian population. Acts of banditry are not always restricted to remote locations and have been known to occur in broad daylight and in urban areas. The political and military situation is often unstable, and lack of infrastructure and communications may also have an adverse effect on efforts to secure property. In many cases, mission personnel will be stationed in small groups in remote locations, where these factors are often even more pronounced. Moreover, a peacekeeping operation usually exists in an area where the population and society have been destabilized by war and where poverty is endemic. In such circumstances, an influx of valuable vehicles and equipment create temptations leading to pilferage, theft and even robbery.

14. Considering the environment in which missions operate, thefts cannot be eliminated. Personnel, material and administrative measures to provide for the security and control of United Nations assets are systematically implemented in peacekeeping operations. Many

of them now seem routine but have in fact been learned through hard experience, much of it gained in the context of UNTAC. While by no means the first peacekeeping operation, UNTAC nevertheless marked the beginning of the expansion of peacekeeping and was also the testing ground for many of the lessons that have led to the remedial security measures that are now routinely instituted. Thus many of the examples given in the following paragraphs relate to the UNTAC experience.

V. Measures instituted to limit losses

A. Personnel

15. The need for sufficient numbers of experienced personnel at the very beginning of a new operation is essential in terms of security and control of property. This statement holds true not only for personnel who provide security for United Nations assets but also for the staff required to receive, register, mark, distribute and account for United Nations property. In fact, the need for sufficient personnel is perhaps even more crucial at the beginning of an operation – when the management and control systems must be set up – than when the mission is up and running. The Secretariat has often reported the difficulties it has in providing personnel to peacekeeping operations, and the negative consequences of being understaffed. The area of property losses is no less affected in this regard.

16. Experience shows that it is also absolutely essential to have a sufficient number of trained and experienced international security or military police officers to undertake investigations into missing or damaged property. If investigation reports are not completed both promptly and thoroughly, management will not be provided with the information necessary to take preventive action, and a whole range of measures to control loss of property may be delayed, particularly property survey action.

17. With respect to guarding United Nations offices, warehouses and parking areas, in missions that include a military component this task is given to contingent personnel, often in cooperative efforts with United Nations security personnel. Resource constraints in the absence of a military component often dictate the employment of local security guards, either individually or through a company. These arrangements have not always proved to be entirely successful. At a minimum, sufficient international security staff should be available to provide around-the-clock supervision of the local security arrangements. At the end of the UNTAC mandate, the military component was withdrawn in its entirety, with the exception of some military police, before the liquidation phase was completed, leaving many of the mission's valuable assets vulnerable to theft and pilferage. Since then, every effort has been made to retain sufficient numbers of military personnel to guard United Nations property until the bulk of the residual assets have been shipped out.

B. Material security measures

18. In addition to human resources, sufficient funding and material resources must be provided for the physical protection of peacekeeping assets. Many measures may now seem obvious and routine, but each instance of theft reinforces the need to install the maximum physical protection possible. This may involve the installation of perimeter fencing, including barbed wire fencing to discourage intrusion; lighting during all hours of darkness, including lighting to illuminate the fencing around the area; motion detectors, alarms, security surveillance cameras, and locks on doors and windows of offices where valuable

items are either in daily use or stored; and provision of safes for storage of particularly valuable or sensitive items.

19. Theft of vehicles is a matter of extreme concern in all missions. Vehicles comprise a major part of the monetary value of peacekeeping assets, and great efforts are made through physical and administrative measures to minimize the loss of vehicles. Efforts to prevent theft of United Nations vehicles include distribution of and strict instructions to use steering wheel locks and alarms on the vehicles and provision of secure parking areas. These and other special measures were instituted by UNTAC after vehicles began to be stolen at an increasing and alarming rate towards the end of the mandate. An increase in Civilian Police patrols was necessary. In addition, checkpoints manned by UNTAC Civilian Police monitors were set up at various points in Phnom Penh to verify the identity of the drivers of all UNTAC vehicles. This has not been practical in other missions, although verification of the identity of the drivers of vehicles leaving the mission headquarters is standard practice. In UNTAC, vehicle thefts were felt to be largely organized crimes rather than isolated incidents. Because vehicles were disappearing from fenced and patrolled compounds, greater vigilance and checking of all vehicles leaving the compounds, especially at night, was instituted. In addition, after incidents in which locally recruited drivers simply disappeared with the vehicles assigned to them, two UNTAC soldiers were assigned to ride in all buses and vans used to transport personnel, thereby ensuring that the driver was not left alone with a mission vehicle. Furthermore, UNTAC initiated legal proceedings against the drivers who absconded with United Nations vehicles and sought the cooperation of neighbouring countries to check on United Nations property at border crossings.

20. In UNPF, the installation of an electronic tracking system known as "CarLog" in the missions' vehicles allowed the mission to record electronically the times when engines were started and shut off. The system required issuance of a special magnetic card to authorized drivers, without which no vehicle equipped with the system could be started. When the card was swiped through the "CarLog" terminal in the vehicle, the ignition would be unblocked and the centralized database would record the identification number assigned to that particular card. The system therefore provided a deterrent by enabling the mission to discover the time when a stolen vehicle was last driven, by whom and in what area. In addition, the "CarLog" system contributed to safe driving by signalling and recording when a driver exceeded the speed limit. Information on the speed at which individual vehicles were driven and by whom could also be monitored. If a driver was discovered to be driving at excessive speed on a frequent basis, his/her driving licence could be suspended or withdrawn. Moreover, in accident cases the investigating officer could ascertain the maximum speed and duration above the speed limit of the vehicle during the period leading up to the accident. Finally, the system allowed the mission to control liberty use of vehicles.

21. Related to physical security measures is the need to maintain accurate and up-to-date inventory records; without reliable inventory data, efforts to manage and control property will be less effective. The records must be maintained in one single database, although different sections (such as transport, engineering or supply) within a mission are responsible for processing their own data on a regular basis. Moreover, physical inventories must be conducted on a frequent basis and reconciled with the information contained in the database. In UNTAC, where computerization of inventories was only at an early stage, different inventories existed in different components, but they were never complete, and some were maintained on simple index cards.

22. Because of the problems experienced in UNTAC, particularly in the liquidation phase, strenuous efforts have been made in subsequent missions to maintain accurate inventory records and computerize inventory-keeping. However, asset control systems in certain

missions have not been standardized or coordinated. To correct this situation, in May 1996 the Secretary-General, in a report to the General Assembly (A/50/965), proposed establishment of a comprehensive assets management strategy. More recently, in July 1997, the Secretary-General expanded on that strategy in a report to the Assembly (A/51/957), presenting to Member States the field assets control system and outlining plans for a comprehensive field mission logistics system.

23. The field assets control system uses the Organization's existing global mission communications, data storage and transmission infrastructure and is designed to interface with the Reality procurement support system and with the Integrated Management Information System. Once the system is fully implemented, the Field Administration and Logistics Division and the field missions will be able to track individual items throughout their life-span, from requisition through procurement, distribution and any subsequent redeployment or transfer, to write-off and disposal. The system is currently being tested in four peacekeeping/field operations: UNOMIG, UNTSO, UNFICYP and UNLB. Once the Assembly has granted approval for the provision of the requirements for additional human resources, FALD will complete the development and implementation of the system in all missions.

C. Administrative measures

24. Designed to encourage personnel to fulfil their responsibility for the property assigned to them and, thus, address loss due to theft as well as accidents, administrative measures are primarily in the form of written directives and instructions to mission personnel, along with information on the consequences of non-compliance. Such measures can be quite effective, so long as the deterrence effect is underlined by their timely and uniform application. Prompt action by the Property Survey Boards in the missions and at Headquarters is essential, since rapid processing of assessments can send a powerful message to all concerned. Review of disciplinary cases related to thefts must also be as expeditious as possible, while ensuring due process.

25. Once the physical means to deter theft of United Nations vehicles have been provided, administrative instructions are issued by missions to inform staff of their responsibilities for United Nations property assigned to them. Personnel are required to use secure parking areas where those have been designated and are instructed not to park vehicles overnight in dark or secluded locations. A prohibition against use of vehicles except on official duty may also be issued. If instructions to use steering wheel locks or other security devices whenever a vehicle is parked unattended are ignored, the local Property Survey Board routinely recommends, for the approval of the Headquarters Board, imposition of an amount to be assessed against the staff member. In UNTAC, if a vehicle had been observed parked unattended without the steering wheel lock in place, the vehicle was removed and the driving licence of the individual who had been in charge of the vehicle at the time was suspended for 15 days. If a vehicle is stolen due to carelessness or negligence, an individual may be assessed for its loss.

26. As far as accidents are concerned, no mission member is allowed to drive a United Nations vehicle without obtaining a driver's licence after passing a driving test administered by the mission, and safe and defensive driving techniques are taught as part of the induction programme given to staff upon arrival in the mission area. Careless driving that results in an accident causing damage to the vehicle may result in assessment of all or part of the cost of the damage as well as suspension of driving privileges, and drunk driving is cause for a number of administrative measures, up to immediate repatriation.

27. In connection with the cases in UNTAC where vehicles were often stolen by locally recruited drivers, in the course of some of the subsequent investigations it was discovered that the individuals concerned had provided a false address in their applications for employment and incorrect information as to previous employment. Consequently, it was extremely difficult for the UNTAC security investigators or the local police to follow up on the theft. As a result, despite the urgency usually felt to bring the necessary staff on board, much greater care is taken by mission personnel sections to verify the information provided in applications for employment of local staff.

28. Measures to protect United Nations property are also taken in cooperation with the host country authorities and with those of neighbouring countries. While in UNTAC the mission manned control posts on the borders with neighbouring States and could therefore be on the look-out for stolen mission property. In most missions, assistance of that sort will be requested from the local authorities. Descriptions of missing property are therefore provided to police and customs officials, as are the chassis and engine numbers of stolen vehicles. Where local employees are suspected of being involved in theft of mission property, the assistance of local law enforcement is requested for investigation, any subsequent prosecution, and recovery of the stolen goods. In the case of UNPF, listings of stolen vehicles were even provided to Interpol.

29. In UNTAC, stolen mission property could be seen for sale in local shops. The assistance of the Cambodian authorities was also requested to seize and recover it. In the final months of UNTAC's mandate, theft of United Nations property was so rampant that as much of the property as possible was immediately shipped out of the country, to Thailand, from which it was shipped to other missions.

30. The measures described in the present report are those that are in place in most peacekeeping missions. Nevertheless, as can be seen from the statistics shown in the annexes, such measures only allow missions to limit and control loss of property, not to eliminate it. Moreover, it would be absurd to implement protection measures if their cost exceeds the value of the property to be secured. It is therefore felt worth noting at this point that a measurable decrease in loss of property or an increase in assignment of responsibility for missing or damaged United Nations property will require an increase in human resources for protection and investigation, including military police, civilian police and United Nations security officers. The level of such staffing provided in most missions is generally insufficient, even for investigations into fraud, traffic accidents and major theft. The cost of an increase in personnel will vary from mission to mission, and the cost benefits would need to be studied carefully on a case-by-case basis.

VI. Action to be taken by the General Assembly at its fifty-third session

31. The action to be taken by the General Assembly at its fifty-third session on the loss of United Nations assets in peacekeeping operations is to take note of the information contained in the present report and endorse the efforts made by the Secretariat and by missions to protect United Nations property.

Notes

[1] Disposal based on these criteria is not considered to be a "loss" to the Organization.

[2] The effects of natural disasters are difficult to predict or prevent through remedial measures. Therefore, this classification of property disposal is considered to fall outside the scope of the present report.

Annex I

Summary of losses of United Nations property in peacekeeping operations due to all means for the three-year period from 1 January 1993 to 31 December 1995, including UNTAC

(United States dollars)

Category	*Reason*	*Quantity*	*Inventory value*	*Residual value*
1. Infrastructure (Includes antennas, navigation towers, control towers, fuel bladders, helipad, runway and airport lights)				
	Accidents	35	625 135	312 512
Total, line 1		**35**	**625 135**	**312 512**
2. Prefabricated hard-wall accommodation (Includes containers, ablution units 20-30 man, and Ausco prefabs)				
	Accidents	133	121 990	117 655
	Acts of war/hostilities	948	217 463	93 778
	Theft	243	252 216	140 405
	Unaccounted for	16	27 075	5 760
Total, line 2		**1 340**	**618 744**	**357 598**
3. Prefabricated soft-wall accommodation				
	Accidents	9	8 500	8 500
	Theft	1 474	336 295	169 656
	Unaccounted for	4 259	25 024	14 674
Total, line 3		**5 742**	**369 819**	**192 830**
4. Transport vehicles (Includes jeeps, sedans, mini-buses, trailers, pick-ups and trucks)				
	Accidents	567	7 856 220	4 644 194
	Acts of war/hostilities	160	2 372 944	1 467 808
	Theft	1 157	15 373 562	9 622 603
	Negligence	5	59 074	34 162
	Unaccounted for	9	98 914	74 022
Total, line 4		**1 898**	**25 760 714**	**15 842 789**
5. Naval operations (Includes engines-container load trailer (CLT))				
	Theft	5	450 056	316 240
Total, line 5		**5**	**450 056**	**316 240**
6. VHF/UHF equipment				
	Accidents	3	3 594	3 080
	Acts of war/hostilities	194	116 302	49 237
	Theft	1 155	931 085	670 629
	Negligence	79	176 722	157 682
	Unaccounted for	131	730 452	418 132
Total, line 6		**1 562**	**1 958 155**	**1 298 760**

Category	*Reason*	*Quantity*	*Inventory value*	*Residual value*
7. High-frequency equipment				
	Theft	15	9 367	4 781
	Negligence	44	1 927	1 446
	Unaccounted for	2	9 480	6 462
Total, line 7		**61**	**20 774**	**12 689**
8. Satellite equipment				
	Acts of war/hostilities	3	51 529	51 529
	Theft	1	2 600	2 000
Total, line 8		**4**	**54 129**	**53 529**
9. Telephone equipment				
	Acts of war/hostilities	11	11 168	3 351
	Theft	1 368	1 690 910	1 309 510
	Negligence	34	74 395	73 806
	Unaccounted for	47	73 154	65 803
Total, line 9		**1 460**	**1 849 627**	**1 452 470**
10. Fax equipment				
	Acts of war/hostilities	10	20 211	6 313
	Unaccounted for	4	6 536	5 882
Total, line 10		**14**	**26 747**	**12 195**
11. Miscellaneous communications equipment (Includes battery chargers and communications terminals)				
	Accidents	17	25 545	18 934
	Theft	42	30 610	22 454
	Unaccounted for	3	10 830	8 454
Total, line 11		**62**	**66 985**	**49 842**
12. Public information equipment (Includes receivers and video cameras)				
	Acts of war/hostilities	1	4 226	3 656
	Theft	31	40 057	28 177
	Negligence	4	8 450	1 358
	Unaccounted for	6	8 910	5 395
Total, line 12		**42**	**61 643**	**38 586**
13. Radio station equipment (Includes transmitters and transmission test sets)				
	Accidents	1	2 056	1 546
	Acts of war/hostilities	43	541 742	538 558
	Theft	435	640 560	579 496
	Negligence	9	33 929	21 918
	Unaccounted for	32	267 649	251 670
Total, line 13		**520**	**1 485 936**	**1 393 188**
14. Test and workshop equipment				
	Theft	24	26 863	16 033
	Negligence	6	29 775	24 428
	Unaccounted for	11	23 191	7 914
Total, line 14		**41**	**79 829**	**48 375**

Category	*Reason*	*Quantity*	*Inventory value*	*Residual value*
15. Office furniture				
	Acts of war/hostilities	195	7 436	5 676
	Theft	80	61 487	17 446
	Negligence	1	19 770	1 698
Total, line 15		**276**	**88 693**	**24 820**
16. Office equipment				
	Acts of war/hostilities	39	95 992	20 495
	Theft	4	13 790	12 193
	Negligence	1	1 830	569
	Unaccounted for	28	39 097	28 589
Total, line 16		**72**	**150 709**	**61 846**
17. Observation equipment (area) (Includes night observation devices and binoculars)				
	Theft	38	117 352	55 532
	Negligence	5	24 025	20 736
Total, line 17		**43**	**141 377**	**76 268**
18. Petrol tank and metering equipment (Includes fuel and water pumps)				
	Theft	7	15 500	14 000
	Unaccounted for	1	127 935	127 935
Total, line 18		**8**	**143 435**	**141 935**
19. Water purification equipment				
	Theft	2	4 508	4 508
	Unaccounted for	361	769 991	319 530
Total, line 19		**363**	**774 499**	**324 038**
20. Refrigeration equipment				
	Theft	1	1 900	1 900
	Unaccounted for	18	45 297	35 271
Total, line 20		**19**	**47 197**	**37 171**
21. Generators				
	Accidents	2	40 000	30 000
	Theft	1 675	616 967	471 530
	Negligence	2	8 131	6 099
	Unaccounted for	108	192 728	1 067
Total, line 21		**1 787**	**857 826**	**508 696**
22. Accommodation equipment				
	Theft	55	59 193	13 687
Total, line 22		**55**	**59 193**	**13 687**
23. Miscellaneous equipment (Includes air conditioners, VCRs and TVS)				
	Theft	44	111 034	110 063
	Negligence	1	1 500	1 500
Total, line 23		**45**	**112 534**	**111 563**
24. Mine-clearing equipment				
	Accidents	1	60 031	60 031
Total, line 24		**1**	**60 031**	**60 031**

Category	*Reason*	*Quantity*	*Inventory value*	*Residual value*
25. Data-processing equipment				
	Accidents	8	30 320	15 160
	Acts of war/hostilities	1	1 570	785
	Theft	710	1 747 806	921 699
	Negligence	46	89 041	88 002
	Unaccounted for	117	234 096	219 797
Total, line 25		**882**	**2 102 833**	**1 245 443**
Total, lines 1-25		**16 337**	**37 966 620**	**23 987 101**

Annex II

Summary of losses of United Nations property in peacekeeping operations due to theft for the three-year period from 1 January 1993 to 31 December 1995, including UNTAC

(United States dollars)

Category	*Quantity*	*Inventory value*	*Residual value*
1. **Prefabricated hard-wall accommodation** (Includes containers, ablution units 20-30 man, and Ausco prefabs)	243	252 216	140 405
2. **Prefabricated soft-wall accommodation**	1 474	336 295	169 656
3. **Transport vehicles** (Includes jeeps, sedans, mini-buses, trailers, pick-ups and trucks)	1 157	15 373 562	9 622 603
4. **Naval operations** (Includes engines-container load trailer (CLT))	5	450 056	316 240
5. **VHF/UHF equipment**	1 155	931 085	670 629
6. **High-frequency equipment**	15	9 367	4 781
7. **Satellite equipment**	1	2 600	2 000
8. **Telephone equipment**	1 368	1 690 910	1 309 510
9. **Miscellaneous communications equipment** (Includes battery chargers and communications terminals)	42	30 610	22 454
10. **Public information equipment** (Includes receivers and video cameras)	31	40 057	28 177
11. **Radio station equipment** (Includes transmitters and transmission test sets)	435	640 560	579 496
12. **Test and workshop equipment**	24	26 863	16 033
13. **Office furniture**	80	61 487	17 446
14. **Office equipment**	4	13 790	12 193
15. **Observation equipment (area)** (Includes night observation devices and binoculars)	38	117 352	55 532

Category	*Quantity*	*Inventory value*	*Residual value*
16. Petrol tank and metering equipment	7	15 500	14 000
17. Water purification equipment	2	4 508	4 508
18. Refrigeration equipment	1	1 900	1 900
19. Generators	1 675	616 967	471 530
20. Accommodation equipment	55	59 193	13 687
21. Miscellaneous equipment (Includes air conditioners, VCRs and TVS)	44	111 034	110 063
22. Data-processing equipment	710	1 747 806	921 699
Total, lines 1-22	**8 566**	**22 533 718**	**14 504 542**

Annex III

Summary of losses of United Nations property in peacekeeping operations by year for the three-year period from 1 January 1993 to 31 December 1995, excluding UNTAC

(United States dollars)

Category	Reason	1993			1994			1995		
		Quantity	*Inventory value*	*Residual value*	*Quantity*	*Inventory value*	*Residual value*	*Quantity*	*Inventory value*	*Residual value*
1. Infrastructure (Includes antennas, navigation towers, control towers, fuel bladders, helipad, runway and airport lights)										
	Accidents	-	-	-	35	625 135	312 512	-	-	-
Total, line 1		-	-	-	**35**	**625 135**	**312 512**	-	-	-
2. Prefabricated hard-wall accommodation (Includes containers, ablution units 20-30 man and Ausco prefabs)										
	Accidents	-	-	-	2	2759	1456	131	119 231	116 199
	Acts of war/hostilities	33	202 595	84 165	912	2 106	1 053	3	12 762	8 560
	Theft	-	-	-	236	25 370	25 370	2	8 546	5 535
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 2		**33**	**202 595**	**84 165**	**1 150**	**30 235**	**27 879**	**136**	**140 539**	**130 294**
3. Prefabricated soft-wall accommodation										
	Accidents	-	-	-	-	-	-	9	8 500	8 500
	Theft	863	28 479	14 240	-	-	-	600	2 916	2 916
	Unaccounted for	771	6 939	3 470	1 052	7 854	6 088	2 436	10 231	5 116
Total, line 3		**1 634**	**35 418**	**17 710**	**1 052**	**7 854**	**6 088**	**3 045**	**21 647**	**16 532**
4. Transport vehicles (Includes jeeps, sedans, mini-buses, trailers, pick-ups and trucks)										
	Accidents	80	1 191 849	586 517	316	4 435 337	2 757 234	171	2 229 034	1 300 443
	Acts of war/hostilities	5	282 923	200 462	151	2 036 782	1 230 592	4	53 239	36 754
	Theft	154	2 337 246	1 197 866	229	3 451 388	2 234 260	545	6 524 228	3 894 877
	Negligence	-	-	-	4	49 253	29 349	1	9 821	4 813
	Unaccounted for	-	-	-	4	58 991	34 099	5	39 923	39 923
Total, line 4		**239**	**3 812 018**	**1 984 845**	**704**	**10 031 751**	**6 285 534**	**726**	**8 856 245**	**5 276 810**

Category	Reason	1993 Quantity	1993 Inventory value	1993 Residual value	1994 Quantity	1994 Inventory value	1994 Residual value	1995 Quantity	1995 Inventory value	1995 Residual value
5. Naval operations (Includes engines-container load trailer (CLT))										
	Theft	-	-	-	5	450 056	316 240	-	-	-
Total, line 5		**-**	**-**	**-**	**5**	**450 056**	**316 240**	**-**	**-**	**-**
6. VHF/UHF equipment										
	Accidents	3	3 594	3 080	-	-	-	-	-	-
	Acts of war/hostilities	2	9 055	8 833	2	10 753	7 412	190	96 494	32 992
	Theft	34	44 757	37 448	71	102 492	76 745	108	128 036	64 636
	Negligence	2	2 592	2 111	10	22 511	22 511	67	151 619	133 060
	Unaccounted for	106	664 147	355 941	3	6 750	5 905	22	59 555	56 286
Total, line 6		**147**	**724 145**	**407 413**	**86**	**142 506**	**112 573**	**387**	**435 704**	**286 974**
7. High-frequency equipment										
	Theft	-	-	-	15	9 367	4 781	-	-	-
	Negligence	-	-	-	-	-	-	44	1 927	1 446
	Unaccounted for	-	-	-	-	-	-	2	9 480	6 462
Total, line 7		**-**	**-**	**-**	**15**	**9 367**	**4 781**	**46**	**11 407**	**7 908**
8. Satellite equipment										
	Acts of war/hostilities	-	-	-	3	51 529	51 529	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
Total, line 8		**-**	**-**	**-**	**3**	**51 529**	**51 529**	**-**	**-**	**-**
9. Telephone equipment										
	Acts of war/hostilities	1	1 920	565	-	-	-	10	9 248	2 786
	Theft	-	-	-	2	10 810	10 810	-	-	-
	Negligence	-	-	-	3	4 908	4 319	31	69 487	69 487
	Unaccounted for	15	2 364	632	-	-	-	32	70 790	65 171
Total, line 9		**16**	**4 284**	**1 197**	**5**	**15 718**	**15 129**	**73**	**149 525**	**137 444**
10. Fax equipment										
	Acts of war/hostilities	-	-	-	-	-	-	10	20 211	6 313
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 10		**-**	**-**	**-**	**-**	**-**	**-**	**10**	**20 211**	**6 313**
11. Miscellaneous communications equipment (Includes battery chargers and communications terminals)										
	Accidents	-	-	-	17	25 545	18 934	-	-	-
	Theft	15	2 363	649	10	21 083	17 813	14	3 464	1 192
	Unaccounted for	-	-	-	-	-	-	3	10 830	8 454
Total, line 11		**15**	**2 363**	**649**	**27**	**46 628**	**36 747**	**17**	**14 294**	**9 646**

Category	Reason	1993 Quantity	1993 Inventory value	1993 Residual value	1994 Quantity	1994 Inventory value	1994 Residual value	1995 Quantity	1995 Inventory value	1995 Residual value
12. Public information equipment										
(Includes receivers and video cameras)										
	Acts of war/hostilities	1	4 226	3 656	-	-	-	-	-	-
	Theft	-	-	-	2	3 280	2 460	18	8 377	4 417
	Negligence	2	6 640	-	2	1 810	1 358	-	-	-
	Unaccounted for	-	-	-	-	-	-	6	8 910	5 395
Total, line 12		**3**	**10 866**	**3 656**	**4**	**5 090**	**3 818**	**24**	**17 287**	**9 812**
13. Radio station equipment										
(Includes transmitters and transmission test sets)										
	Accidents	-	-	-	1	2 056	1 546	-	-	-
	Acts of war/hostilities	2	4 018	2 814	10	103 210	101 230	31	434 514	434 514
	Theft	-	-	-	25	445 712	441 935	28	49 348	28 361
	Negligence	-	-	-	-	-	-	9	33 929	21 918
	Unaccounted for	1	2 718	1 356	3	33 116	30 069	28	231 815	220 245
Total, line 13		**3**	**6 736**	**4 170**	**39**	**584 094**	**574 780**	**96**	**749 606**	**705 038**
14. Test and workshop equipment										
	Theft	-	-	-	23	7 663	1 633	-	-	-
	Negligence	-	-	-	-	-	-	6	29 775	24 428
	Unaccounted for	5	1 041	355	-	-	-	6	22 150	7 559
Total, line 14		**5**	**1 041**	**355**	**23**	**7 663**	**1 633**	**12**	**51 925**	**31 987**
15. Office furniture										
	Acts of war/hostilities	168	3 521	1 761	-	-	-	27	3 915	3 915
	Theft	-	-	-	80	61 487	17 446	-	-	-
	Negligence	1	19 770	1 698	-	-	-	-	-	-
Total, line 15		**169**	**23 291**	**3 459**	**80**	**61 487**	**17 446**	**27**	**3 915**	**3 915**
16. Office equipment										
	Acts of war/hostilities	-	-	-	-	-	-	39	95 992	20 495
	Theft	1	2 500	2 500	1	4 900	4 900	2	6 390	4 793
	Negligence	-	-	-	-	-	-	1	1 830	569
	Unaccounted for	18	11 328	4 246	1	1 700	1 275	9	26 069	23 068
Total, line 16		**19**	**13 828**	**6 746**	**2**	**6 600**	**6 175**	**51**	**130 281**	**48 925**
17. Observation equipment (area)										
(Includes night observation devices and binoculars)										
	Theft	23	72 884	19 742	3	17 714	16 975	12	26 754	18 815
	Negligence	4	18 656	18 656	1	5 369	2 080	-	-	-
Total, line 17		**27**	**91 540**	**38 398**	**4**	**23 083**	**19 055**	**12**	**26 754**	**18 815**

Category	Reason	1993 Quantity	1993 Inventory value	1993 Residual value	1994 Quantity	1994 Inventory value	1994 Residual value	1995 Quantity	1995 Inventory value	1995 Residual value
18. Petrol tank and metering equipment (Includes fuel and water pumps)										
	Theft	-	-	-	6	14 000	14 000	1	1 500	-
	Unaccounted for	-	-	-	-	-	-	1	127 935	127 935
Total, line 18		-	-	-	**6**	**14 000**	**14 000**	**2**	**129 435**	**127 935**
19. Water purification equipment										
	Theft	-	-	-	2	4 508	4 508	-	-	-
	Unaccounted for	-	-	-	2	5 995	992	-	-	-
Total, line 19		-	-	-	**4**	**10 503**	**5 500**	-	-	-
20. Refrigeration equipment										
	Theft	-	-	-	1	1 900	1 900	-	-	-
	Unaccounted for	-	-	-	-	-	-	18	45 297	35 271
Total, line 20		-	-	-	**1**	**1 900**	**1 900**	**18**	**45 297**	**35 271**
21. Generators										
	Accidents	-	-	-	-	-	-	2	40 000	30 000
	Theft	3	1 737	823	1 344	17 853	17 853	91	144 677	90 754
	Negligence	-	-	-	-	-	-	2	8 131	6 099
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 21		**3**	**1 737**	**823**	**1 344**	**17 853**	**17 853**	**95**	**192 808**	**126 853**
22. Accommodation equipment										
	Theft	-	-	-	55	59 193	13 687	-	-	-
Total, line 22		-	-	-	**55**	**59 193**	**13 687**	-	-	-
23. Miscellaneous equipment (Includes air conditioners, VCRs and TVS)										
	Theft	-	-	-	19	103 846	103 846	25	7 188	6 217
	Negligence	-	-	-	1	1 500	1 500	-	-	-
Total, line 23		-	-	-	**20**	**105 346**	**105 346**	**25**	**7 188**	**6 217**
24. Mine-clearing equipment										
	Accidents	-	-	-	-	-	-	1	60 031	60 031
Total, line 24		-	-	-	-	-	-	**1**	**60 031**	**60 031**
25. Data-processing equipment										
	Accidents	-	-	-	8	30 320	15 160	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	1	1 570	785
	Theft	12	32 718	25 015	77	114 906	83 172	89	160 082	93 412
	Negligence	3	8 385	8 385	34	63 405	63 405	9	17 251	16 212
	Unaccounted for	-	-	-	12	26 615	26 615	105	207 481	193 182
Total, line 25		**15**	**41 103**	**33 400**	**131**	**235 246**	**188 352**	**204**	**386 384**	**303 591**
Total, lines 1-25		**2 328**	**4 970 965**	**2 586 986**	**4 795**	**12 542 837**	**8 138 557**	**5 007**	**11 450 483**	**7 350 311**

Annex IV

Summary of losses of United Nations property in the United Nations Transitional Authority in Cambodia

(United States dollars)

	Category	*Reason*	*Quantity*	*Invoice value*	*Residual value*
1.	**Prefabricated hard-wall accommodation** (Includes containers, ablution units 20-30 man, and Ausco prefabs)				
		Theft	5	218 300	109 500
		Unaccounted for	16	27 075	5 760
	Total, line 1		**21**	**245 375**	**115 260**
2.	**Prefabricated soft-wall accommodation**				
		Theft	11	304 900	152 500
	Total, line 2		**11**	**304 900**	**152 500**
3.	**Transport vehicles** (Includes jeeps, sedans, mini-buses, trailers, pick-ups and trucks)				
		Theft	229	3 060 700	2 295 600
	Total, line 3		**229**	**3 060 700**	**2 295 600**
4.	**VHF/UHF equipment**				
		Theft	942	655 800	491 800
	Total, line 4		**942**	**655 800**	**491 800**
5.	**Satellite equipment**				
		Theft	1	2 600	2 000
	Total, line 5		**1**	**2 600**	**2 000**
6.	**Telephone equipment**				
		Theft	1 366	1 680 100	1 298 700
	Total, line 6		**1 366**	**1 680 100**	**1 298 700**
7.	**Fax equipment**				
		Unaccounted for	4	6 536	5 882
	Total, line 7		**4**	**6 536**	**5 882**
8.	**Miscellaneous communications equipment** (Includes battery chargers and communications terminals)				
		Theft	3	3 700	2 800
	Total, line 8		**3**	**3 700**	**2 800**
9.	**Public information equipment** (Includes receivers and video cameras)				
		Theft	11	28 400	21 300
	Total, line 9		**11**	**28 400**	**21 300**
10.	**Radio station equipment** (Includes transmitters and transmission test sets)				
		Theft	382	145 500	109 200
	Total, line 10		**382**	**145 500**	**109 200**
11.	**Test and workshop equipment**				
		Theft	1	19 200	14 400
	Total, line 11		**1**	**19 200**	**14 400**

Category	*Reason*	*Quantity*	*Invoice value*	*Residual value*
12. Water purification equipment				
	Unaccounted for	359	763 996	318 538
Total, line 12		**359**	**763 996**	**318 538**
13. Generators				
	Theft	237	452 700	362 100
	Unaccounted for	108	192 728	1 067
Total, line 13		**345**	**645 428**	**363 167**
14. Data-processing equipment				
	Theft	532	1 440 100	720 100
Total, line 14		**532**	**1 440 100**	**720 100**
Total, lines 1-14		**4 207**	**9 002 335**	**5 911 247**